

COUNCIL
27th February 2025
2025/26 COUNCIL TAX RESOLUTION

A COUNCIL TAX 2025/26 - CALCULATIONS

It is recommended that the Band D Council Tax for the Borough of Pendle services be set at £307.52 for the financial year 2025/26

B COUNCIL TAX DECLARATION

The Council is recommended to resolve as follows:-

- 1 In accordance with regulation 3 of the local Authorities (calculation of Council Tax Base) Regulations 2012 made under section 31b(i) of the Local Government Finance Act 1992.

a for the whole Council area would be 25,117.70;

b for dwellings in those parts of its area to which a Parish precept relates would be follows:

<u>PARISH</u>	
Barnoldswick	3,284.06
Barrowford	2,224.42
Blacko	305.09
Brierfield	2,152.32
Colne	5,016.67
Earby	1,256.06
Foulridge	605.66
Goldshaw Booth	140.83
Higham with West Close Booth	354.72
Kelbrook and Sough	349.82
Laneshawbridge	321.41
Nelson	6,204.77
Old Laund Booth	662.78
Reedley Hallows	716.74
Roughlee Booth	165.12
Salterforth	319.97
Trawden Forest	914.69
All other parts of the Council's area	122.56
TOTAL	25,117.70

- 2 Calculate that the Council Tax Requirement for the Council's own purposes for 2025/26 (excluding Parish precepts) is £7,724,194

- 3 That the following amounts be calculated for the year 2025/26 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-

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| a £40,357,487 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all precepts issued to it by Parish Councils; subject to any final amendments agreed at the Council meeting on |
| b £29,499,630 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act subject to any final amendments agreed at the Council meeting on |
| c £10,857,857 | being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax Requirement for the year. (Item R in the formula in Section 31B of the Act). |
| d £432.28 | being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts). |
| e £3,133,569 | being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act. |
| f £307.52 | being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council tax for the year for dwellings in those parts of its area to which no Parish precept relates. |

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g) the following amounts calculated by the Council as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate:-

Barnoldswick	420.63
Barrowford	416.99
Blacko	343.42
Brierfield	394.36
Colne	527.86
Earby	416.58
Foulridge	375.79
Goldshaw Booth	385.63
Higham with West Close Booth	372.40
Kelbrook and Sough	352.59
Laneshawbridge	493.41
Nelson	425.16
Old Laund Booth	327.13
Reedley Hallows	324.23
Roughlee Booth	359.55
Salterforth	382.53
Trawden Forest	460.58
All Other Parts of the Council's Area	307.52

being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to the dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above in accordance with Section 34(3) of the Act;

h) the following amounts calculated by the Council as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands:-

Part of the Councils Area

	VALUATION BAND							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Barnoldswick	280.42	327.15	373.89	420.63	514.11	607.58	701.05	841.26
Barrowford	277.99	324.32	370.66	416.99	509.66	602.32	694.98	833.98
Blacko	228.94	267.10	305.26	343.42	419.74	496.06	572.36	686.84
Brierfield	262.90	306.72	350.54	394.36	482.00	569.64	657.26	788.72
Colne	351.90	410.56	469.21	527.86	645.16	762.47	879.76	1055.72
Earby	277.72	324.00	370.29	416.58	509.16	601.73	694.30	833.16
Foulridge	250.52	292.28	334.03	375.79	459.30	542.81	626.31	751.58
Goldshaw Booth	257.08	299.93	342.78	385.63	471.33	557.03	642.71	771.26
Higham with West Close Booth	248.26	289.64	331.02	372.40	455.16	537.92	620.66	744.80
Kelbrook and Sough	235.06	274.23	313.41	352.59	430.95	509.30	587.65	705.18
Laneshawbridge	328.94	383.76	438.59	493.41	603.06	712.71	822.35	986.82
Nelson	283.44	330.68	377.92	425.16	519.64	614.12	708.60	850.32
Old Laund Booth	218.08	254.43	290.78	327.13	399.83	472.53	545.21	654.26
Reedley Hallows	216.15	252.18	288.20	324.23	396.28	468.34	540.38	648.46
Roughlee Booth	239.70	279.65	319.60	359.55	439.45	519.35	599.25	719.10
Salterforth	255.02	297.52	340.03	382.53	467.54	552.55	637.55	765.06
Trawden Forest	307.05	358.23	409.40	460.58	562.93	665.29	767.63	921.16
All Other Parts of the Council's Area	205.01	239.18	273.35	307.52	375.86	444.20	512.53	615.04

being the amounts given by multiplying the amount at 3(g) above by the number which, in proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act;

4 It be noted that for the year 2025/26, the under-mentioned precepting Authorities have stated the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as shown below:-

	VALUATION BAND							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Lancashire County Council	1157.19	1350.06	1542.92	1735.79	2121.52	2507.25	2892.98	3471.58
Police and Crime Commissioner for Lancashire	184.93	215.76	246.58	277.40	339.04	400.69	462.33	554.80
Lancashire Combined Fire Authority	59.82	69.79	79.76	89.73	109.67	129.61	149.55	179.46

Appendix A

5 That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown in the table below as the amounts of Council Tax for the year 2025/26 for each part of its area and for each of the categories of dwellings:

Part of the Council's Area	VALUATION BAND							
	A £	B £	C £	D £	E £	F £	G £	H £
Barnoldswick	1682.36	1962.76	2243.15	2523.55	3084.34	3645.13	4205.91	5047.10
Barrowford	1679.93	1959.93	2239.92	2519.91	3079.89	3639.87	4199.84	5039.82
Blacko	1630.88	1902.71	2174.52	2446.34	2989.97	3533.61	4077.22	4892.68
Brierfield	1664.84	1942.33	2219.80	2497.28	3052.23	3607.19	4162.12	4994.56
Colne	1753.84	2046.17	2338.47	2630.78	3215.39	3800.02	4384.62	5261.56
Earby	1679.66	1959.61	2239.55	2519.50	3079.39	3639.28	4199.16	5039.00
Foulridge	1652.46	1927.89	2203.29	2478.71	3029.53	3580.36	4131.17	4957.42
Goldshaw Booth	1659.02	1935.54	2212.04	2488.55	3041.56	3594.58	4147.57	4977.10
Higham with West Close Booth	1650.20	1925.25	2200.28	2475.32	3025.39	3575.47	4125.52	4950.64
Kelbrook and Sough	1637.00	1909.84	2182.67	2455.51	3001.18	3546.85	4092.51	4911.02
Laneshawbridge	1730.88	2019.37	2307.85	2596.33	3173.29	3750.26	4327.21	5192.66
Nelson	1685.38	1966.29	2247.18	2528.08	3089.87	3651.67	4213.46	5056.16
Old Laund Booth	1620.02	1890.04	2160.04	2430.05	2970.06	3510.08	4050.07	4860.10
Reedley Hallows	1618.09	1887.79	2157.46	2427.15	2966.51	3505.89	4045.24	4854.30
Roughlee Booth	1641.64	1915.26	2188.86	2462.47	3009.68	3556.90	4104.11	4924.94
Salterforth	1656.96	1933.13	2209.29	2485.45	3037.77	3590.10	4142.41	4970.90
Trawden Forest	1708.99	1993.84	2278.66	2563.50	3133.16	3702.84	4272.49	5127.00
All other parts of the Council's Area	1606.95	1874.79	2142.61	2410.44	2946.09	3481.75	4017.39	4820.88

6 To determine in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2025/26 is not excessive in accordance with principles determined by the Secretary of State under Section 52ZC. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2024/25 is excessive and therefore the billing authority is not required to hold a referendum in accordance with section 52ZK of the Local Government Finance Act 1992.